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Hearing Date:
June 26, 2007
10:00 a.m.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11**
: :
DELPHI CORPORATION, et al. : **Case No. 05-44481 (RDD)**
: :
Debtors. : **(Jointly Administered)**
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**REPLY OF INTESYS TECHNOLOGIES, INC
TO DEBTORS' OBJECTION TO CLAIM NO. 10770**

InteSys Technologies, Inc (“InteSys”), by and through its attorneys, Klestadt & Winters, LLP, hereby file its response to Debtors’ Fifteenth Omnibus Claims Objection to InteSys’ claim no. 10770.

InteSys’ Claim

1. On or about July 25, 2006, InteSys filed a proof of claim in connection with the various cases jointly administered under the above captioned case based on amounts owed by the Debtors to InteSys for certain goods sold to the Debtors prepetition by InteSys (the “Goods Sold”) and the invoices issued in relation to those Goods Sold (the “Invoices”). This debt for Goods Sold was incurred in the years 2004 to 2005.

2. Pursuant to the Invoices, InteSys sold goods to the Debtors, including pivots, modules, and certain other electrical goods. Also pursuant to the Invoices, the Debtors agreed to pay specified Invoice totals as accounts payable. Each detailed Invoice contains, among other information, invoice number, description of the goods, unit price, amount of goods shipped and/or

back ordered, and Invoice total. InteSys asserts its claim for all Goods Sold prepetition and the Invoices related thereto.

3. InteSys filed its claim as an unsecured nonpriority claim in the amount of \$511,037.71. The claim was assigned claim no. 10770.

Debtors' Objection

4. Debtors have objected to Intesys' claim under the category of claim objections identified in Debtors' Fifteenth Omnibus Claims Objection as "Insufficiently Documented Claims," described as those claims not containing sufficient documentation in support of the claim asserted, and therefore the Debtors could not meaningfully review the asserted claim.

Documentation Supporting InteSys' Claim

5. InteSys has previously provided Debtors with documentation and information supporting InteSys' claims in the amount of \$511,037.71. Specifically, InteSys provided Debtors copies of each and every Invoice issued by InteSys in connection with the proof of claim filed by InteSys. As previously stated, each Invoice is detailed and contains at least an invoice number, description of the goods, unit price, amount of goods shipped and/or back ordered, and Invoice total. InteSys has also provided a spreadsheet documenting certain items which have been paid in part, and such spreadsheet has been attached to the Invoices. The Invoices are annexed hereto as

Exhibit A. The Invoices reflect the amount owed was for Goods Sold due InteSys in the amount of \$511,037.71, which is still due and owing today.

Conclusion

WHEREFORE, for the reasons set forth above, InteSys requests that the Court overrule Debtors' objection to InteSys' claim and find that InteSys entitled to a general unsecured nonpriority claim in the allowed amount of \$511,037.71.

Dated: New York, New York
June 12, 2007

Respectfully submitted,

KLESTADT & WINTERS, LLP

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EXHIBIT A

COPIES OF THE DOCUMENTS CONSTITUTING EXHIBIT A HAVE BEEN SERVED UPON THE DEBTORS AND DEBTORS' COUNSEL AND HAVE BEEN PROVIDED TO THE COURT. COPIES ARE AVAILABLE UPON REQUEST FROM COUNSEL TO INTESYS.